

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY

No. 2

#### GOVERNMENT OF GOA

Finance (Revenue & Control) Department

#### Notification

5/15/93-Fin (R&C)

Whereas certain draft rules further to amend the Goa Sales Tax Rules, 1964 were published as required by sub-section (1) of section 36 of the Goa Sales Tax Act, 1964, (Act 4 of 1964), at pages 418 and 419 of the Official Gazette, Series I No. 22 dated 26th August, 1993, under the Notification No. 5/15/93-FIN(R&C) dated 17th August, 1993, of the Finance (Revenue & Control) Department, Government of Goa, inviting objections and suggestions from all persons likely to be affected thereby before the expiry of ten days from the date of publications of the said Notification in the Official Gazette;

And whereas the said Gazette was made available to the public on 26-8-1993;

And whereas no objections and suggestions have been received from the public on the said draft by the Government.

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 36 of the Goa Sales Tax Act, 1964, (Act 4 of 1964), and all other powers enabling it in that behalf, the Government

of Goa, hereby makes the following rules so as to further amend the Goa Sales Tax Rules, 1964, namely:—

1. *Short title and commencement.*—(1) These rules may be called the Goa Sales Tax (Second Amendment) Rules, 1993.

(2) They shall come into force at once.

2. *Amendment of rule 13.*—In rule 13 of the Goa Sales Tax Rules, 1964:—

(i) in proviso below sub-rule (1A), after the words and figures "Provided that the dealers/dealer referred to" and before the word "above" the following words and figures shall be inserted, namely:—

"in sub-rules (1) and (1A)"; and

(ii) in the Explanation below the proviso to sub-rule (1A), for the words "this sub-rule", the following words and figures shall be substituted, namely:—

"sub-rules (1) and (1A)"

By order and in the name of the Governor of Goa.

Dev Trivedi, Commissioner and Secretary (Finance).

Panaji, 23rd September, 1993.